metallic silicide layers respectively extend to the bottom surfaces of a semiconductor layer, wherein a ratio of the metal to the silicon in the metallic silicide layers is X to Y, a ratio of the metal to the silicon of metallic silicide having the lowest resistance among stoichiometric metallic silicides is X0 to Y0, and X, Y, X0 and Y0 satisfy the following inequality: (X / Y) > (X0 / Y0).

Replace the paragraph beginning on page 7, line 7 with the following paragraph:

"The source and the drain regions excepting the highly-doped silicon impurity layers 8a and 8b are comprised of metallic silicide layers 9a and 9b. The metallic silicide layers 9a and 9b are composed of refractory metal and silicon. An amount of refractory metal contained in the metallic silicide layers 9a and 9b is more than that of silicon. In the first preferred embodiment, the metallic silicide layers 9a and 9b are comprised of a CoSiz layer in which a ratio of cobalt to silicon is one to z ($1<z<2$). In other words, a ratio of metal to silicon in the metallic silicide layer is X to Y, a ratio of metal to silicon of metallic silicide having the lowest resistance among stoichiometric metallic silicides is X0 to Y0, and X, Y, X0 and Y0 satisfy the following inequality: (X / Y) > (X0 / Y0). The CoSiz layers 9a and 9b are formed by a conventional silicide process, for more detail, all of the source region and the drain region except under the sidewalls 7a and 7b are changed into the cobalt silicide layers 9a and 9b. That is, bottom surfaces of the cobalt silicide layers 9a and 9b extend to bottom surfaces of the SOI layer 3. An electrical connection between the CoSiz layers 9a and 9b and the SOI